



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, DC 20240

**MAY 08 2012**

Re: **206 & 208 West Michigan Avenue, Ypsilanti, Michigan**  
Project Numbers: **13265 and 13264**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service (NPS), denying certification of the rehabilitation of the properties cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you for meeting with me in Washington on May 3, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitations of 206 and 208 West Michigan Avenue are consistent with the historic character of the two properties and the historic district in which they are located, and that the projects meet the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on November 17, 2011, by TPS is hereby reversed.

Built in 1879, 206 & 208 West Michigan Avenue are located in the Ypsilanti Historic District, and were certified as contributing to the significance of the district on March 4, 2004. The completed rehabilitation of these "certified historic structures" was found not to meet the Standards owing to the apparent removal of plaster to expose the brick walls.

In this case, the photographic documentation of the buildings in their pre-rehabilitation condition available to TPS was sparse. Given that the post-rehabilitation photographs showed exposed brick walls in several places in each building, TPS reasonably concluded that the walls shown were exposed in the course of project work. Removing plaster from interior spaces historically finished with plaster is never recommended. Such a treatment almost always results in a pronounced change in the character of the spaces affected, and usually causes a rehabilitation to conflict with Standards 2 and 5 of the Standards. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Standard 5 states: *"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."* Considering the evidence on which TPS based its decision, I agree with the conclusion it reached.

However, at our meeting, you supplied additional photographs of both buildings prior to rehabilitation, keyed to floor plans. Supplemented with your verbal descriptions, this additional information is sufficient to show that large portions of each structure featured brick walls without

plaster prior to the start of the present projects, that additional spaces had "finished" walls both before and after project work, and thus that the rehabilitation projects did not further erode the existing historic character of either building. Accordingly, the Request for Certification of Completed Work—Part 3 submitted for each project has been signed and both are enclosed.

It is regrettable that the additional documentation so useful in the appeal was not furnished at the outset, for as we discussed during our meeting, providing "*photographs adequate to document the appearance of the structure(s) ... prior to rehabilitation ...*" not only assures that applications meet the regulations governing the program [36 CFR 67.6(a)(1)], but also saves considerable time and expense. It is equally regrettable that TPS apparently misplaced the project files, along with the original Part 3 applications you submitted some time ago, and accordingly failed to reply in a timely fashion. On behalf of the NPS, I apologize for this delay and for any inconvenience it may have caused.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the November 17, 2011, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Burns', with a long, sweeping horizontal line extending to the right.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

Enclosure

cc: SHPO-MI  
IRS